



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

SEP 05 2013

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Appointment of Payment Certifying Officers and Departmental Accountable Officials

1. References:

- a. Title 31, United States Code, section 3325
- b. Title 10, United States Code, section 2733a
- c. Department of Defense Financial Management Regulation, DoD 7000.14-R, Volume 5, Chapter 33, "Certifying Officers, Departmental Accountable Officials, and Review Officials"
- d. ASA (FM&C) Memorandum dated 31 August 2000, Subject: Appointing Certifying Officers
- e. Deputy Secretary of Defense Memorandum dated 30 September 2009, Subject: Delegation to Under Secretary of Defense (Comptroller) to Manage and Administer The Departmental Accountable Officials and Certifying Official Functions
- f. Department of Defense Financial Management Regulation, DoD 7000.14-R, Volume 5, Chapter 33, paragraph 330201
- g. Secretary of the Army Memorandum dated 17 September 2012, SUBJECT: Delegation to the Assistant Secretary of the Army (Financial Management and Comptroller) to Manage and Administer the Departmental Accountable Official and Certifying Official Functions

2. Payment Certifying Officers.

- a. Authority to appoint payment certifying officers within the Army is hereby delegated to company grade commanders, activity directors, and other military and civilian personnel of equivalent position. This delegation is effective immediately.
- b. Appointments will be made on a DD Form 577, Appointment/ Termination Record - Authorized Signature. Appointments will specify the types of payments to be certified; include the requirement to complete certifier training prior to assumption of duties; and designate the activity which will perform post-payment reviews of payments certified by

SUBJECT: Appointment of Payment Certifying Officers and Departmental Accountable Officials

the appointee. With the continued expansion of electronic signatures, signature specimens on the DD Form 577 should be done both by hand and electronically.

c. Disbursing Officers cannot be appointed as certifying officers nor appoint individuals as certifying officers. Disbursing and paying agents cannot be appointed as certifying officers and cannot certify payments they disburse. As an exception, in contingency operations, the Army Component Commander may authorize dual appointments of paying agents as certifiers for micro-purchases provided compensating internal controls are implemented. Certifying officers must be military or civilian employees of the federal government. In the United States, including its territories, civilian certifying officers must be US citizens. Outside the United States, direct hire foreign national employees may be appointed as certifying officers. Indirect hire employees and contractors may never be appointed as certifying officers. Because legal liability for foreign national employees varies from country to country and is impacted by Status of Forces Agreements (SOFA), Army Component Commands should provide guidance to subordinate commands within their area of operation on the determination of whether foreign national employees are considered direct or indirect hires and what, if any, liability they have under existing SOFAs.

d. Payment certifying officers are pecuniary liable for the payments they certify. This is separate and unique from other types of certifiers such as those certifying civilian time cards or availability of funds. The payment certifying officer is responsible for insuring the accuracy of facts stated on a payment request/voucher, accurate computation of the amount to be paid, and legality of the payment on the appropriation cited. In general, certifying officers are responsible for ensuring a payment is valid under the appropriate regulation or law; for the correct amount to the correct payee (including banking information); and charged to the correct appropriation. Substantiating documents, used in determining a payment should be made, must be retained for six years, ideally in easily retrievable electronic format to support future audits. In the event of an erroneous or improper payment, the payment should be investigated and reported in accordance with the DODFMR Volume 5, Chapter 6, "Physical Losses of Funds, Erroneous Payments, and Overages." When an erroneous payment occurs, the certifying officer is presumed negligent until proven otherwise with the burden of proof resting with the certifying officer.

3. Departmental Accountable Officials.

a. Authority to appoint Departmental Accountable Officials (DAO) is delegated to Commanders and Directors of Army Commands, Army Component Commands, and Direct Reporting Units. This authority may be delegated further but not below field grade commanders, activity directors, and other military and civilian personnel of equivalent position. Delegation should identify specific types of positions and/or functions requiring a DAO. While there is a statutory requirement for payments to be certified prior to disbursement; there is no legal requirement to appoint DAOs.

SUBJECT: Appointment of Payment Certifying Officers and Departmental Accountable Officials

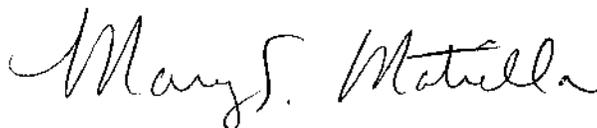
b. Appointments shall be made on a DD Form 577 and identify the specific duties or processes for which the DAO is being appointed. DAOs provide information or systems upon which certifying officers rely when certifying payment requests.

c. DAOs may be held pecuniary liable for erroneous or improper payments resulting from the information, data, or services they provided to the certifying officer, upon which the certifying officer relied, resulting in an erroneous payment. Liability of the certifying officer and DAO may be joint and severable.

4. Because of the pecuniary liability associated with appointments of certifying officers and DAOs, appointing officials should consult with their supporting human resources organization prior to appointing bargaining unit employees. Personnel appointed to these positions of responsibility should be provided the commensurate authority.

5. This delegation expires two years from the date of this memorandum and supersedes reference d which is no longer in effect. However, appointments made in accordance with reference d shall remain valid until terminated or the appointee is no longer serving in the position requiring certification of payments.

6. Questions concerning this policy should be addressed to the US Army Financial Management Command.



Dr. Mary Sally Matiella, CPA

Encl

DISTRIBUTION:

Principal Officials of Headquarters, Department of the Army

CINC

- U.S. African Command
- U.S. European Command
- U.S. Southern Command

Commander

- U.S. Army Forces Command
- U.S. Army Training and Doctrine Command
- U.S. Army Materiel Command
- U.S. Army Europe
- U.S. Army Central
- U.S. Army North
- U.S. Army South
- U.S. Army Pacific
- U.S. Army Africa

SUBJECT: Appointment of Payment Certifying Officers and Departmental Accountable Officials

U.S. Army Military Surface Deployment and Distribution Command
U.S. Army Special Operations Command
U.S. Army Space and Missile Defense Command/Army Forces Strategic Command
U.S. Army Acquisitions Support Center
U.S. Army Network Enterprise Technology Command/9th Signal Command (Army)
U.S. Army Medical Command
U.S. Army Intelligence and Security Command
U.S. Army Criminal Investigation Command
U.S. Army Cyber Command
U.S. Army Military District of Washington
U.S. Army Test and Evaluation Command
U.S. Army Reserve Command
U.S. Army Installation Management Command

Director, Army National Guard
Director, Resource Services Washington
Superintendent, United States Military Academy

CC: Director, DFAS Indianapolis